

MOTION BY SUPERVISOR MICHAEL D. ANTONOVICH

OCTOBER 21, 2003

COMMUTER BENEFIT PLANS

Currently, the County of Los Angeles offers medical and dependent care spending accounts that allow employee participants to set aside pre-tax dollars for authorized expenditure reimbursement. It has come to my attention that a 1998 Federal tax law change provides for a third form of pre-tax savings: Commuter Benefit Plans. Here, employees may voluntarily choose to set aside up to \$2,000 per year for parking or \$1,200 per year for public transportation or van-pool expenditures. The advantage, like medical and dependent care plans, is that participating employees can lower their taxable incomes and pay lower taxes.

I, THEREFORE, MOVE that the Director of Human Resources and County Counsel review the 1998 Federal law that authorizes Commuter Benefit Plans, and report back to the Board within 30 days with a plan to implement the offering of this additional, voluntary benefit.

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